

# 1997

## ARKANSAS SHORT FORM - AR1000S

### INDIVIDUAL INCOME TAX RETURN AND INSTRUCTIONS

#### A Message to Arkansas Taxpayers

Several Arkansas Income Tax law changes were made in 1997 which affect this year's tax return. These and other changes for 1997 can be found on page 5 of this booklet. There were also several tax reductions adopted for tax year 1998; however, some of these reductions will not take effect if the Sales Tax on food is repealed prior to November 15, 1998. You may be aware of changes made to the Federal Income tax law by the Federal Taxpayer Relief Act of 1997. Arkansas has not yet adopted any of the provisions contained in that Act.

Last year 115,000 Arkansas taxpayers filed electronically using the joint Federal and State Electronic Filing Program or Arkansas Telefile. Electronic filing reduces processing time from weeks to days. I hope you will take advantage of these easier and faster methods for filing income tax returns. Tax due returns can also be conveniently filed electronically.

Please consider using the helpful hints below when filing your tax return to speed up your refund and return processing:

- > Use the 1997 Income Tax forms provided in this booklet.
- > Use the peel-off label only if your Social Security Number, the spelling of your name and your mailing address are correct.
- > Complete each line that applies to you.
- > Attach all W-2 forms, required State or Federal schedules and any required information.
- > Make sure to sign and date your return before mailing it.
- > When filing on the same return, both husband and wife must sign.
- > File electronically, or mail your return early to ensure a quicker refund.

For your convenience, we are assisting the Secretary of State's Office by including the Arkansas Voter Registration Application in this tax booklet. This form can be used for new voter registrations or to update current registration information. If needed, complete the form and send it to the Secretary of State's Office.

We have received several requests from taxpayers that we conceal the tax form mailing label information that contains their Social Security Number. In response to these requests, this year we have concealed the Social Security Number on all forms.

We appreciate your suggestions and constructive criticism. We want to provide you the best service possible. Please mail your suggestions and comments to: Manager Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203-3628.

Thank you,



Tim Leathers  
Deputy Director and  
Commissioner of Revenue



Governor Mike Huckabee

130-02-01  
P. O. BOX 1000  
STATE OF ARKANSAS  
STATE INCOME TAX  
LITTLE ROCK, AR 72203-1000

BULK RATE  
U.S. POSTAGE  
PAID  
STATE OF ARKANSAS

The State of Arkansas' automated telephone information system allows taxpayers to listen to recorded information about general filing information. It is recommended that you have your tax information on hand as well as a pencil handy to write down important information. The different services and telephone numbers are listed below:

#### Automated Refund Inquiry

(501) 682-0200 or 1-800-438-1992 (In Arkansas Only)

This service allows taxpayers with a touch tone telephone to check the current status of their refund. The system will ask for certain information from your tax return so be sure to have a copy of the return with you when you call. The average time to process a refund is approximately 10 to 12 weeks. This time can vary based on how early you filed your tax return or if you made any mistakes preparing the return. This service is available 24 hours a day, 7 days a week. This information is updated weekly.

#### Individual Income Tax Information Hot-Line

(501)682-1100 or 1-800- 882-9275 (In Arkansas Only).

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday 8:00 a.m. to 4:30 p.m.). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch	Forms Branch	Withholding Branch
Refund Branch	Amended Branch	Delinquent Tax Income Branch
Audit and Examination Branch	Estimated Branch	

#### Other Useful Telephone Numbers

Hearing Impaired Access for Information, Assistance and Forms.....(501) 682-4795

This number can only be reached by the use of a Text Telephone Device.

#### Tele-Tax

In addition to the Tax Information Hot-Line, where you can access recorded general filing information, the State of Arkansas has a Tele-Tax information service where you can access more specific information. The list of subjects below are areas which taxpayers usually request additional information or explanation. If you have a touch-tone telephone, you will be able to enter the three digit code to access additional information. This service is available 24 hours a day, 7 days a week.

#### **# FILING REQUIREMENTS**

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101	Which Form - AR1000, AR1000NR, AR1000S?
102	When, where, and how to file
103	Which filing status?
104	Dependents
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#### **INCOME DEFINITIONS**

200	Wages, salaries and tips
201	Interest received
202	Dividends received
301	Nontaxable income

#### **# TAX COMPUTATION**

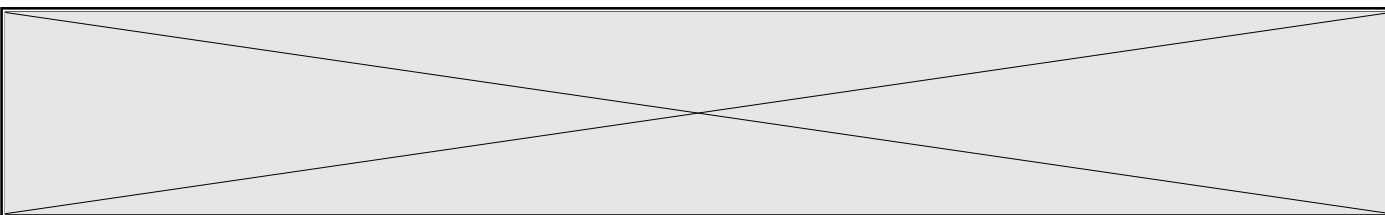
600	How to choose the right tax table
601	Standard deduction
603	Tax credits, general
604	Child care credit

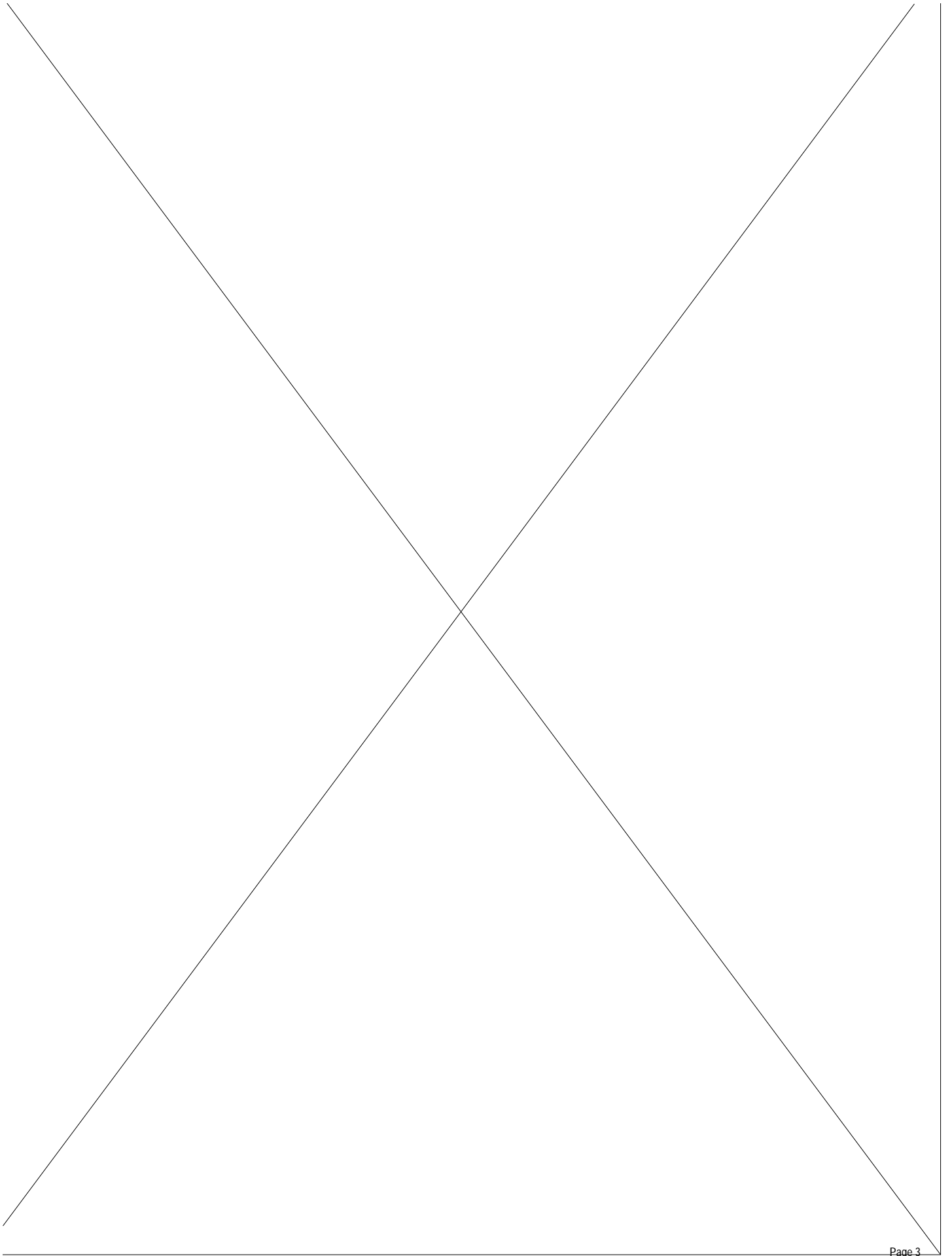
#### **GENERAL INFORMATION**

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#### **NOTICES AND ERRORS**

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801	Billing procedures
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# FORM AR1000S

There are three returns for individuals. Form AR1000NR is for use by nonresident and part year residents. Form AR1000 and Form AR1000S are for use by full-year residents. All full year residents may use Form AR1000, but you will probably save time if you are able to use Form AR1000S instead. However, some people must use Form AR1000 as explained below.

## IF YOU ARE:

- Single
- Married
- Head of Household
- Married filing separately on same return
- Qualifying Widow(er) with dependent child

## YOU MAY USE FORM AR1000S IF:

- You are a full year Arkansas resident, and
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income (see Line 10 instructions for examples of miscellaneous income), and
- You do not itemize your deductions, and
- Your only credits are:
  - a) Personal tax credits and
  - b) The credit for child and dependent care expense or Early Childhood Program.

## YOU MUST USE FORM AR1000 IF:

- You file as Married filing separately on different returns.
- You had income other than wages, salaries, tips, interest, dividends, and miscellaneous income, such as pension or annuity income, gain from the sale of your home or other property, barter income, alimony income, or self employment income (including farm income).
- You claim a \$6000 exemption for military compensation pay.
- You claim a \$6000 exemption for employer sponsored pension and/or US Armed Services retirement.
- You are a minister claiming a housing allowance.
- You file Federal Schedules C or CE-Z, D, E, or F.
- You file Federal Form 2555, Foreign Earned Income.
- You must pay tax on an individual retirement arrangement (IRA) and file Federal Form 5329, Return for IRA and qualified retirement plan taxes.
- You claim adjustments to gross income for payments to a Keogh Plan, forfeited interest penalty for premature withdrawal, alimony paid, border city exemption, moving expense or payments to an individual retirement account.
- You file Form AR1000DGW.
- You itemize your deductions.
- You file Form AR1000TD, Tax on Lump Sum Distributions.
- You claim credits against your tax for the:
  - a) Other states tax credit
  - b) Retarded child, or
  - c) Business and incentive tax credit.
  - d) Adoption Expense credit.
- You claim support for permanently disabled child.
- You made estimate payments.
- You want to apply any part of your 1997 Refund to your Estimated Taxes for 1998

# ARKANSAS TAX CHANGES FOR 1997

**NOTE:** THE FOLLOWING IS A BRIEF DESCRIPTION OF EACH ACT AND IS NOT INTENDED TO REPLACE A CAREFUL READING OF THE ACT IN ITS ENTIRETY.

## POLITICAL CONTRIBUTIONS

### ● Initiated Act 1

This act provides an individual income tax credit for contributions to political candidates and candidates for positions in subdivisions of the state, e.g. city, county, school districts, etc. The credit is limited to \$50 per person or \$100 per tax return. **The credit does not apply to contributions made to candidates for federal offices.**

Effective Tax Year Beginning 1-1-97.

\*\*\* At the time this booklet went to press, the validity of Initiated Act 1 had been challenged in U.S. Federal District Court. The availability of this credit on the 1997 return and subsequent years is uncertain.\*\*\*

## EDUCATIONAL INCENTIVES

### ● Act 1309

Establishes the Arkansas Tax-Deferred Tuition Savings Program in Accordance with IRC §529. An Arkansas resident may make contributions on behalf of a named beneficiary to a special tax-deferred account for the purpose of accumulating funds to pay the expenses of attending a post-secondary institution of higher education. "Expenses" shall be limited to tuition, fees, books, supplies and equipment required for enrollment or attendance at the post-secondary institution. The contributions will be held, invested and accounted for by the Arkansas Teacher Retirement System. Earnings and distributions are excluded from the income of the contributor and the beneficiary of the account. Effective Date 8-1-97.

## TECHNICAL CORRECTIONS

### ● Act 951

This act primarily re-adopts a number of federal income tax provisions as they exist on 1-1-97 to continue the practice of having many Arkansas income tax credits and deductions mirror federal tax law.

#### Readopts Internal Revenue Code Sections:

IRC §72, 219, 401-404, 406-416, and 457 Changes to deferred compensation and qualified plans;

IRC §104 Some punitive and compensatory damages are taxable;

IRC §213 Long-term medical care insurance premiums deductible;

IRC §274 Deductibility of business and travel expenses;

IRC §167, 168 & 179 Changes to depreciation and expensing of property. Increase in expense limitations under Sec. 179 phased-in over several years;

IRC §469 Passive activity loss regarding oil and gas properties;

IRC §1237, 1245, 1248 & 1250 Minor changes to calculation of capital gains and losses.

**Subchapter S** Several changes related to S corporation stock and tax treatment of S corporations; for example the number of shareholders allowed increased from 35 to 75, and shareholders may now be individuals, estates and certain trusts as described in IRC §1361.

**IRC §112 & 692** Combat pay exclusion increased for military officers to achieve parity with that allowed for enlisted personnel;

**Subchapter M** Relates to regulated investment companies and real estate investment trusts. Subchapter M election made for federal purposes deemed made for state purposes as well.

#### Newly adopts IRC sections:

**IRC §220** Contributions to Medical Savings Accounts (MSA) are deductible;

**IRC §101** Life insurance policy proceeds excludable from income, even when paid prior to the death of a terminally or chronically ill insured;

**IRC §1033** Exclusion from income of gain resulting from an involuntary conversion of taxpayer's property;

**Subchapter M** New provisions on taxation of financial asset securitization investment trusts (FASITs) adopted;

**IRC §23** Determines tax credit for adoption related expenses Arkansas credit is limited to 20% of the federal credit).

*NOTE: The above Federal provisions were adopted as they existed on January 1, 1997. The State of Arkansas has not yet adopted any of the provisions contained in the Federal Taxpayer Relief Act of 1997.*

## SCHOOL SURCHARGE

### ● Act 1040

This act repeals the 10% income tax surcharge that was part of the 1995 school funding legislation. The surcharge applied only to tax year 1996 and not subsequent years.

Effective Date 4-2-97.

## ARKANSAS DISASTER RELIEF PROGRAM

### ● Act 1181

This act provides for an individual income tax return "check-off" for contributions to the Arkansas Disaster Relief Program. Donations to this program will be used by the Office of Emergency Services.

Effective Tax Years Beginning 1-1-97.

## BUSINESS AND INCENTIVE TAX CREDITS

### ● Act 421

This act increased the maximum income tax credit allowed for surface water projects located in "critical groundwater areas" as determined by the Arkansas Soil and Water Conservation Commission. These are projects which utilize surface water rather than groundwater. The max-

imum credit increases from \$9,000 to \$30,000 for industrial or commercial projects with an increased carry forward period from 2 years to 4 years. The maximum credit allowable for agricultural or recreational projects remains \$9,000 with the carry forward remaining at 2 years.  
**Effective Date 8-1-97.**

- **Act 807**

This act accomplishes the following:

1. Amends the 1993 Enterprise Zone Act to add regional headquarters and steel service centers as qualifying businesses. These businesses must hire at least 50 new employees. Also provides that for projects certified after 3-25-97, the income tax credit may be carried forward 9 years. Projects currently certified are limited to a 4 year carry forward.
2. Provides for decertification of a business previously qualified for Enterprise Zone benefits if the business ceases to meet the statutory requirements that established the credit.
3. Defines "new permanent employee" for purposes of the Enterprise Zone Act, the Arkansas Economic Incentive Act and the Arkansas Economic Development Incentive Act as a position or job which was created as a result of the project and which is filled for at least 26 weeks per year.
4. Amends the Arkansas Economic Development Incentive Act to reduce from 100 to 50 the minimum new employees needed to qualify an office sector business for tax benefits.
5. Amends the Arkansas Economic Development Act to limit the income tax credits available under the act by allowing the credit to be taken only against Arkansas income tax attributable to the project. The tax liability of the project is calculated by apportioning the liability based on payroll, property and sales "factors" of the project relative to the Arkansas factors.

**Effective Date 3-25-97.**

- **Act 1117**

Provides tax incentives for biotechnology business. Credit equal to 5% of the costs of constructing or purchasing a biotechnology facility, 30% of the cost of training employees and 20% of certain research costs. The total amount of income tax credits may be used to offset the first \$50,000 in income plus 50% of the remaining income over \$50,000. Unused credits may be carried forward for 9 years.

**Effective Date 1-1-97.**

- **Act 1331**

Allows an income tax credit for investors in the construction or rehabilitation of "affordable housing". Proposals for such projects are to be approved by the Arkansas Development Finance Authority. The tax credit is equal to 30% of the total investment and may be carried forward for 5 years. The total amount of tax credits available for all taxpayers for any tax years is limited to \$750,000 per calendar year.

**Effective Date 8-1-97.**

- **Act 1332**

Allows an income tax credit equal to 20% of the federal low-income housing tax credit IRC §42. The housing project is to be certified by the Arkansas Development Finance Authority. Unused credits may be carried forward for 5 years. The total amount of tax credits available for any tax year is limited to \$250,000 per calendar year.

**Effective Date 8-1-97.**

## **LLC, PARTNERSHIP & CORPORATIONS**

- **Act 479**

This act amends State law concerning limited liability companies (LLC), the Uniform Partnership Act, and the Revised Limited Partnership Act to allow mergers and consolidations between LLC's, corporations and partnerships. Currently, partnerships are not included in the merger provisions. The franchise tax provisions are amended to apply to LLC's.

**Effective Date 3-13-97.**

- **Act 1189**

This act allows a parent corporation to exclude from income dividends received from a subsidiary if the parent corporation owns at least 80% of the subsidiary's stock.

**Effective Date 1-1-97.**

## **TRUSTS**

- **Act 585**

This act authorizes a trustee to divide a trust into two or more separate trusts if the division of the trust is in the best interest of the beneficiary or would result in lower taxes, provided that such division is not prohibited by the original trust agreement. By dividing the trust corpus, any trust income is also divided among the new trusts with each trust taxed separately.

**Effective Date 8-1-97.**

- **Act 1345**

Allows a deduction from income for contributions made to a long-term intergenerational trust. This is a trust established for an individual under the age of 18 in order to provide funds for the minor's retirement. Contributions are limited to \$4,000 per year. The beneficiary may receive distributions beginning at age 55. All distributions (principal and interest) are taxed to the beneficiary.

**Effective Date 8-1-97.**

## **MISCELLANEOUS**

- **Act 1280**

This act allows debts to technical institutes to be collected by capturing state income tax refunds. Currently, colleges and universities as well as various state agencies and offices are able to set off refunds for debts.

**Effective Date 8-1-97.**

# SPECIAL INFORMATION FOR 1997

NONRESIDENTS AND PART YEAR RESIDENTS FILING ON FORM AR1000NR MUST ATTACH A COPY OF THEIR COMPLETE FEDERAL RETURN. IF A COPY OF THE COMPLETE FEDERAL RETURN IS NOT ATTACHED, YOUR ARKANSAS RETURN CANNOT BE PROCESSED AND WILL BE RETURNED TO YOU.

## FEDERAL TAXPAYER RELIEF ACT OF 1997

The State of Arkansas has not adopted the provisions of the Federal Taxpayer Relief Act of 1997. The calculation of Capital Gains or Losses and the Gain on the Sale of Your Home may be different for Arkansas and for Federal purposes. The AR1000DGW has been changed from last year to include space to report and calculate short and long term capital gains and losses. If you sold your home in 1997, you will need to complete the Arkansas AR2119.

## EXTENSION TO FILE

An automatic extension of time for filing your Federal Income Tax Return may be used when you file your Arkansas Return. If you have filed Federal Form 4868, it is no longer necessary to attach that form to the return. Simply check the box on the face of the Arkansas Return and mail the return prior to the final date stated on the Federal Extension. For additional extensions of time, you must still attach an approved copy of the additional Federal Extension Form 2688.

## ELECTRONIC FILING

The State of Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The benefits of Electronic Filing are:

- *Simultaneous Federal/State filing.* Both your Federal and State of Arkansas income tax returns are filed electronically in one transmission.
- *Processing.* If you file a complete and accurate return, your refund will be issued within ten (10) days after acknowledgment. Taxpayers with Tax Due returns will be sent billings on unpaid balances on May 15th.
- *Accuracy.* Computer programs catch 98% of tax return errors before your return is received and accepted.
- *Acknowledgment.* The State of Arkansas notifies your transmitter within two (2) days that your return has been received and accepted.

The program is limited to full year residents filing a 1997 Arkansas Individual Income Tax Return. However, filers that claim other state tax credit, adoption expense tax credit or business and incentive tax credits are not eligible to file electronically. Electronic filing is available whether you prepare your own return or use a preparer. In addition to tax preparers, other firms are approved to offer electronic filing services. Please check with your tax preparer or electronic filing service to see if they are participating in the Federal/State program.

## SET OFF REFUNDS

If you owe a debt to one of the agencies listed below or if you have filed jointly with a spouse or a former spouse who does, all or part of your refund may be withheld to satisfy the debt. Agencies that may claim your refund are:

DEPT. OF FINANCE & ADMINISTRATION	DEPT. OF HUMAN SERVICES
STATE SUPPORTED COLLEGES,	DEPT. OF HIGHER EDUCATION
UNIVERSITIES, & TECHNICAL INSTITUTES	ARKANSAS CIRCUIT, JUVENILE and CHANCERY COURTS
UAMS & AFFILIATED CLINICS	INTERNAL REVENUE SERVICE
CHILD SUPPORT	

If your refund is withheld, you will receive a letter stating which agency claimed your refund and the appropriate telephone number. You must contact the agency claiming the refund to resolve any questions or differences. Income Tax personnel will be unable to assist you regarding these matters.

### *Notice to Married Taxpayers*

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, married filing separately on different returns. (See Instructions for filing Status 5).

## ASSISTANCE IN TAX PREPARATION

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) personnel will help you with your return. Contact the Internal Revenue Service for the location and dates to obtain assistance in your area.

## HOMESTEAD PROPERTY TAX REFUND

The Arkansas Homestead Property Tax Refund Act allows real estate tax refunds to certain taxpayers. To be eligible, an individual must be 62 years of age or older, a resident of Arkansas for the two (2) years prior to filing a claim, own and occupy the home the previous year, not exceed \$15,000 in total household income (including social security and other retirement benefits) and provide proof that the tax is paid (not eligible for refund if public funds are used for the payment of taxes). For complete details please call (501) 682-7265, or outside Pulaski County 1-800-482-1167.

# CHECK OFF PROGRAM

## ARKANSAS DISASTER RELIEF PROGRAM

Act 1181 of 1997 allows taxpayers to make a direct contribution to the Arkansas Disaster Relief Program. Donations to this program will be used by the Office of Emergency Services. If you desire to make a contribution to the Arkansas Disaster Relief Fund and do not expect a refund, fill in the appropriate blank on the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 1998 State Tax Return as a charitable contribution.

## U. S. OLYMPIC COMMITTEE PROGRAM CONTRIBUTION

Act 471 of 1993 allows taxpayers to make a direct contribution to the U.S. Olympic Committee Program. If you desire to make a contribution to the U.S. Olympic Fund and do not expect a refund, complete the contribution coupon, detach and mail the coupon along with your personal check to the address found on the coupon. The amount donated will be tax deductible on your 1998 State Tax Return as a charitable contribution.

### CONTRIBUTION COUPON

Amount of Donation

ARKANSAS DISASTER RELIEF PROGRAM ..... ● CLS 1162 \$ \_\_\_\_\_

U.S. OLYMPIC COMMITTEE PROGRAM ..... ● CLS 1145 \$ \_\_\_\_\_

TOTAL..... \$ \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

#### Mail to:

Arkansas Income Tax Section Unit  
P.O. Box 3628  
Little Rock, AR 72203-3628



# INSTRUCTIONS

***THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.***

## A. WHO MUST FILE A TAX RETURN

1. IF YOU LIVED IN ARKANSAS IN 1997 AND IF ANY OF THESE STATEMENTS DESCRIBE YOU:
  - (a) SINGLE (under 65) and your gross income is \$5,550.00 or more in 1997.
  - (b) SINGLE (65 or older) and your gross income is \$6,400.00 or more.
  - (c) HEAD OF HOUSEHOLD (under 65) and your gross income is \$7,150.00 or more. (Replaces Head of Family)
  - (d) HEAD OF HOUSEHOLD (65 and older) and your gross income is \$8,000.00 or more (Replaces Head of Family)
  - (e) MARRIED FILING JOINT (both under 65) and your gross income is \$10,000.00 or more.
  - (f) MARRIED FILING JOINT (one 65 and older) and your gross income is \$10,650.00 or more.
  - (g) MARRIED FILING JOINT (both 65 and older) and your gross income is \$11,300.00 or more.
  - (h) QUALIFYING WIDOW(ER) (under 65) and your gross income is \$7,850.00 or more. (New Filing Status)
  - (i) QUALIFYING WIDOW(ER) (65 and older) and your gross income is \$8,500.00 or more. (New Filing Status)
  - (j) MARRIED FILING SEPARATELY (any age) and your gross income is \$2,150.00 or more.
2. The EXECUTOR OR ADMINISTRATOR OF THE ESTATE OF SOMEONE WHO DIED LAST YEAR, you must file a tax return for the person who died if any of the conditions listed below apply to that person:
  - (a) The person was SINGLE (under 65) and earned a gross income of \$5,550.00 or more between January 1 and the time of death.
  - (b) The person was SINGLE (65 and older) and earned a gross income of \$6,400.00 or more between January 1 and the time of death.
  - (c) The person was MARRIED (both under 65) with a combined gross income of \$10,000.00 or more.
  - (d) The person was MARRIED (one under 65) with a combined gross income of \$10,650.00 or more.
  - (e) The person was MARRIED (both 65 and older) with a combined gross income of \$11,300.00 or more.
3. Even if you do not have to file, you should file to get a refund if Arkansas Income Tax was withheld from any payments to you.

***THE ONLY WAY YOU CAN GET YOUR REFUND IS TO FILE AN ARKANSAS TAX RETURN.***

## B. WHEN TO FILE YOUR TAX RETURN

You can file your calendar year tax return any time after December 31, 1997, but NO LATER THAN MAY 15, 1998, (unless an extension has been granted). PLEASE FILE EARLY. If the State owes you a refund and you wait until APRIL 15 through MAY 15 to file, it will take longer for you to get your refund.

*NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return. Be sure to apply enough postage or your return will not be delivered by the Postal Service. The Income Tax Section does not refuse mail, that is done at the Post Office.*

## C. WHERE TO FILE

1. If you owe tax to the State, mail your TAX DUE RETURN and check or money order to:  
Arkansas State Income Tax  
P.O. Box 2144  
Little Rock, AR 72203-2144
2. Make your check or money order payable to: Department of Finance and Administration. Write your Social Security Number on the check.
3. If you do not owe tax to the State, mail your NO TAX DUE RETURN to:  
Arkansas State Income Tax  
P.O. Box 8026  
Little Rock, AR 72203-8026
4. If you are expecting a refund, mail your REFUND RETURN to:  
Arkansas State Income Tax  
P.O. Box 1000  
Little Rock, AR 72203-1000

## D. FORMS

The Department of Finance and Administration mails a tax booklet to most taxpayers which includes forms and instructions. If you need forms, you may get them at your county revenue office, or write:

State Income Tax Forms  
P.O. Box 3628  
Little Rock, AR 72203-3628

You may also obtain forms by visiting our website at:  
[www.state.ar.us/revenue/rev1.html](http://www.state.ar.us/revenue/rev1.html)

If you wish to call for forms, the numbers are: (501)682-1100 and Text Telephone Device (Hearing Impaired Access) (501)682-4795 .

## E. PENALTIES

1. If you owe any additional tax, you must mail your tax return by May 15, 1998. Any return not postmarked by May 15, 1998, unless you have a valid extension, will be considered delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, with a maximum of thirty-five percent (35%), will be assessed on the amount of tax due.

2. In addition to any penalty assessed, a penalty of \$500.00 will be assessed, if any taxpayer files what purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous, or an effort to delay or impede the administration of any State law.
3. If you owe additional tax in excess of \$250.00, penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent (90%) of the amount actually due, or an amount equal to or greater than the tax liability of the proceeding income tax year, a penalty of ten percent (10%) will be assessed.

#### F. DECEASED TAXPAYER'S RETURN

A tax return should be filed for a taxpayer who died during the taxable year the same as if the taxpayer had lived. The word "DECEASED" should appear after his/her name along with the date of death.

#### G. RETARDED CHILD CREDIT

Act 523 of 1983 requires a taxpayer claiming a retarded child to file a certified AR1000RC5 every five years. If credit was received on a prior year's return, you do not have to file another AR1000RC5. The Income Tax Section will notify you when you need to recertify your child.

If you are claiming the retarded child credit you must file using the long form AR1000. You cannot claim the credit using the short form AR1000S.

#### H. DEFINITIONS

##### 1. DOMICILE

This is the place you intend to have as your permanent home, the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

##### 2. FULL-YEAR RESIDENT

You are a FULL-YEAR RESIDENT if you lived in Arkansas all of tax year 1997, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

##### 3. DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, and earned less than \$2,150.00 in gross income, and was your:

Child	Mother-In-Law
Stepchild	Father-In-Law
Mother	Brother-In-Law
Father	Sister-In-Law
Grandparent	Son-In-Law
Brother	Daughter-In-Law
Sister	<i>Or, if related by blood:</i>
Grandchild	Uncle
Stepbrother	Aunt
Stepsister	Nephew
Stepmother	Niece
Stepfather	

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of the United States or a country that shares a United States border, such as Mexico or Canada. For the death of a dependent during the tax year, refer to Section F for instructions.

If your child/stepchild is under age 19 at the end of the year, the \$2,150 gross income limitation does not apply. Your child may have any amount of income and still be your dependent if the other dependency requirements in paragraph 3 are met.

##### 4. STUDENT

If your child/stepchild is a student, under age 24 at the end of the calendar year, the \$2,150 gross income limitation does not apply. The other requirements in paragraph 3 still must be met.

To qualify as a student, your child must be a full-time student for five (5) months during the calendar year at a qualified school, as defined in current Internal Revenue Service directives.

##### 5. GROSS INCOME

Gross income means any and all income (before deductions) that you receive except the kinds of income specifically described in Section I.

*NOTE: If all or part of your income is described in Section I, the described portion is exempt. You do not pay tax on it. You must read this very carefully. If any part of your income is listed in Section I, you may not use this form, you must file on Form AR1000.*

#### I. INCOME EXEMPT FROM TAX

1. Money you receive from a life insurance policy because of death of the person who was insured is exempt from tax.

*NOTE: You must include any interest payments made to you from the insurer (the insurer is the insurance company that issued the policy) as taxable income.*

2. Money you receive from LIFE INSURANCE, an ENDOWMENT, or an ANNUITY CONTRACT, for which you paid the premiums, is exempt from tax in some cases. Add the money you received in 1997 from any of the above three sources to the money you received from the same sources before 1997. If you received MORE than the total premiums or other payments YOU made in 1997 or any other time, then the excess is taxable and MUST be included in Gross Income.

3. Amounts you receive as child support payments are exempt.

4. You do not pay taxes on a gift, inheritance, bequest or devise. Scholarships, grants and fellowships are exempt from tax. Stipends are taxable in their entirety.

5. Interest you receive from direct United States obligations, its possessions, the District of Columbia, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing

power. (Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, or the State of Arkansas or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a Mutual Fund is exempt from tax.

6. Social Security benefits, workers' compensation, unemployment compensation, railroad retirement benefits, and related supplemental benefits are exempt from tax.
7. (a) U.S. Military Compensation Pay has the first \$6,000.00 of gross income exempt from tax.  
  
(b) If you receive Military Disability Income the entire amount is tax exempt.

*NOTE: The \$6,000 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use Form AR1000.*

8. If you receive income from an employer sponsored retirement or disability plan, the first \$6,000.00 is exempt from tax. Do not adjust for recovery of cost. The total exemption from all plans cannot exceed \$6,000.00 per taxpayer.

*NOTE: The \$6,000.00 exemption cannot be claimed on Form AR1000S. To claim this exemption you must use AR1000.*

#### J. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an automatic extension of time to file his or her Federal income tax return (by filing Federal Form 4868 with the IRS) shall be entitled to receive the same extension on the taxpayer's corresponding Arkansas income tax return. In order to take advantage of the federal automatic extension for state purposes, the taxpayer must check the box on the face of the corresponding Arkansas return indicating that he or she has already filed an automatic federal extension. Beginning with the 1997 tax year, the Department will no longer require that a copy of Federal Form 4868 be attached to a taxpayer's state return. The automatic extension extends the deadline to file until August 15th (for a calendar year taxpayer).

A taxpayer who is granted an additional extension of time to file his or her Federal income tax return beyond the automatic four (4) month extension period shall be entitled to receive the same extension for the taxpayer's corresponding Arkansas return provided they attach a copy of an approved Federal Form 2688 to the return. The additional extension extends the deadline to file until October 15th (for a calendar year taxpayer).

If you do not obtain a Federal Extension, you must file Arkansas Form AR1055 before the filing due date of May 15th. Send your request to:

Manager  
Income Tax Section  
P. O. Box 3628  
Little Rock, AR 72203-3628  
ATTN: Extension

*NOTE: The maximum extension that will be granted on an AR1055 is ninety (90) days -- extending the due date until August 15th.*

Interest computed at ten percent (10%) per annum must be paid from May 16, 1998, to the date a return is filed if an extension is used with a tax due return.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your return or request for extension.

If required, attach your approved extension(s) to the face of your tax return WHEN YOU FILE. IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE DELINQUENT AND PENALTIES WILL BE ASSESSED. Inability to pay is not a valid reason to request an Arkansas Extension.

#### K. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2s to your return. Use only BLUE or BLACK INK, or TYPE.

If you received your income tax return through the mail, and there is a peel-off label, use the label only if it is correct. Be sure that your name, address and Social Security Number is correct. If you are married, check both names and Social Security Numbers for accuracy. Place the label in the identification block of the tax return only if it is correct. If it is not correct or you do not have a label, enter the name, address, and Social Security Numbers for you and your spouse. Be sure to enter the telephone number for your work and your home.

*NOTE: If you are married filing on the same form, and using different last names, you must separate the last names by use of a slash (/).*

EXAMPLE: John Q. and Mary M.  
Doe/Smith or Mary M. &  
John Q. Smith/Doe

Be sure that the placement of the last name matches placement of the first name. You must be legally married to file in this manner.

## FILING STATUS

### DETERMINING YOUR FILING STATUS

#### LINE 1, Filing Status 1

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household. (Read the section for "Line 3" to determine if you qualify for Head of Household.) Check the boxes on LINE 7A that describe you.

#### LINE 2, Filing Status 2

Check this box if you are MARRIED and are filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in "Column A" on Line 8 through Line 11 under Your Income. Check the boxes on Line 7A that describe you.

#### LINE 3, Filing Status 3

To claim yourself as the Head of Household you must have been unmarried or legally separated on December 31, 1997 and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who live apart, as discussed below.

1. You paid over half the cost of keeping up a home for the entire year, that was the main home of your parent whom you

can claim as a dependent. Your parent did not have to live with you in your home, OR

2. You paid over half the cost of keeping a home in which you lived and in which one of the following also lived for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):
  - a. Your unmarried child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent. But your foster child must be your dependent.
  - b. Your married child, grandchild, etc., adopted child or stepchild. This child must be your dependent.
  - c. Any other relative whom you can claim as a dependent.

Check the box on Line 3 and check the two (2) or more boxes on Line 7A that describe you.

#### Married Persons Who Live Apart

Even if you were not divorced or legally separated in 1997, you may be considered unmarried and file as head of household. See Internal Revenue Service instructions for head of household to determine if you qualify.

#### MARRIED COUPLES READING THIS MAY SAVE MONEY.

If you and your spouse have separate incomes, you will probably want to figure your tax separately. Couples **OFTEN SAVE MONEY** by figuring their tax this way. Explained below is the method to figure your taxes separately using Form AR1000S.

List your income separately under Column A (Your Income). List spouse's income separately under Column B (Spouse Income). Figure your tax separately and then add your taxes together. See the instructions for Filing Status 4, Line 4 below. Your net result will be either a **COMBINED REFUND** or a **COMBINED TAX DUE**.

#### LINE 4, Filing Status 4

Check this box if you are Married and filing **SEPARATELY ON THE SAME TAX RETURN**. This is a method of tax computation which may reduce the tax liability if both spouses have income. The net result will be either a combined refund or a combined tax due.

#### LINE 5, Filing Status 5

You cannot use the AR1000S form for this filing status (Married filing separately on different returns). Use Form AR1000/AR1000NR for this filing status.

#### LINE 6, Filing Status 6

Check this box if you are a **QUALIFYING WIDOW(ER)**. Check the box or boxes that describe you on Line 7A.

To claim yourself as a **QUALIFYING WIDOW(ER)**, you are eligible if your spouse died in 1995 or 1996, and you have not remarried and meet the following tests:

1. You were entitled to file a **MARRIED FILING JOINT** or **MARRIED FILING SEPARATELY ON THE SAME RETURN**, with your spouse for the year your spouse died. (It does not mat-

ter whether you actually filed a joint return). (See Instructions for Line 5.)

2. You did not remarry before the end of the tax year.
3. You have a child, stepchild, adopted child or a foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping up your home, which is the main home of that child for the entire year except for temporary absences.

## PERSONAL TAX CREDITS

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**LINE 7A.** You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

On January 1, 1998, were you age 65 or older?

On December 31, 1997, were you deaf?

On December 31, 1997, were you blind?

Any taxpayer sixty-five (65) or older not claiming a retirement income exemption, is eligible for an additional \$20.00 (per taxpayer) tax credit. Check the block marked "65 Special".

Check the box or boxes that apply to you and/or your spouse. You **CANNOT** claim any of these credits for your children or dependents. Blindness is defined as any person who cannot tell light from darkness or whose eyesight in the better eye does not exceed 20/200 with corrective lens, or whose field of vision is limited to an angle of 20 degrees. You can claim the Deaf Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Add the number of boxes you checked on Line 7A. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided.

**LINE 7B.** List the names of your dependent(s) in the spaces provided on this line. The people you can claim as dependents are described in SECTION H, number 3, of these instructions.

Add the number of boxes you checked on Line 7B. Write the total in the box provided. Multiply the number by \$20.00 and write your final answer in the space provided on Line 7B.

**LINE 7C.** Total the tax credits from Lines 7A and 7B. Enter the total on this line and on Line 14.

## INCOME

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Please round off all figures to the nearest dollar amounts where zeros are printed on the lines of the AR1000S. For example, if your W-2 Form shows \$10,897.50, round to \$10,898.00. If the amount on the W-2 Form is \$10,897.49, round to \$10,897.00.

**LINE 8.** Add the wages, salaries, tips, etc. listed on your W-2s. Write the total on this line. Be sure you staple the State copy of each of your W-2s to the front left margin of the return.

**LINE 9.** Interest and Dividend Income. If you have interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year on the line provided. If the interest amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

If you have dividends and other distributions, enter amounts received as dividends from stocks in any corporation in the space provided. If the dividend amount is over \$400, fill out the schedule on the back of AR1000S. List the name of the payer and the amount.

**LINE 10.** If you have Miscellaneous Income, enter the amount in the space(s) provided. Attach a statement explaining the source and amount of the income. Examples of income to be reported on this line are: prizes, awards, T.V. and Radio contest winnings (cash or merchandise), and gambling winnings. You must report reimbursement of medical expenses from a previous year, if you itemized deductions and it reduced your tax. Include amounts you recovered on bad debts that you deducted in an earlier year. If the miscellaneous income requires the use of a federal schedule, you must file on Form AR1000.

**LINE 11.** Add Lines 8 through 10 and enter the totals in the appropriate columns on this line.

## TAX COMPUTATION

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### LINE 12. SELECT THE PROPER TAX TABLE

You will fall into one of the two categories listed below:

- (1) You qualify for the Low Income Table
- (2) You do not qualify for the Low Income Table

### YOU QUALIFY FOR THE LOW INCOME TABLE:

If your adjusted gross income from all sources falls within the limits listed below, you qualify for the Low Income Table:

- \$ 0 - \$11,400 - Filing Status 1 -  
(Single)
- \$ 0 - \$16,200 - Filing Status 2 -  
(Married Filing Joint) or  
Filing Status 6 -  
(Qualifying Widow(er) with dependent child)
- \$ 0 - \$16,200 - Filing Status 3 -  
(Head of Household)

**Taxpayers filing Status 4 MAY NOT use the Low Income Tax Table 1.**

Find the amount of your income on Tax Table 1. Locate the tax on your income under the column that describes your Filing Status. Enter the tax you owe on Line 12, page ARS1.

### YOU DO NOT QUALIFY FOR THE LOW INCOME TABLE:

Your total income is listed on Line 11. Be sure to use the correct column in the Standard Deduction Tax Table 2. After you have found the correct tax, enter the amount on Line 12A if Filing Status is 1, 2, 3, or 6. Use Lines 12A and 12B if Filing Status 4, Married Filing Separately on the same return. The correct standard deduction has been computed in this table.

*NOTE: If you use this form, you cannot file married filing separately on different returns.*

**LINE 13.** Add Lines 12A and 12B together. Enter the total in the space provided.

## TAX CREDITS

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**LINE 14.** Enter the total personal tax credits from Line 7C in the space provided.

**LINE 15.** Child Care Credit allowed on the Arkansas Return is computed by taking TEN PERCENT (10%) of the amount taken on your Federal Return. A copy of the "Credit for Child and Dependent Care Expenses" Federal Form 2441 or a copy of your 1040A must be attached to your Arkansas Return. If this credit is for approved early childhood credit, see instructions for Line 19.

**LINE 16.** Add Lines 14 and 15. Enter the amount in the space provided.

**LINE 17.** Subtract Line 16 from Line 13. This is your net tax. If Line 16 is greater than Line 13 enter zero (0).

## PAYMENTS

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**LINE 18.** Arkansas State Income Tax withheld is listed on your W-2(s). You have already paid this amount of tax during the year. Write the total in the space provided. Securely attach State copy(s) of your W-2(s).

**IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN,** add the Arkansas State Income Tax withheld on both your W-2s. Enter combined total in the space provided. Securely attach State copy(s) of your W-2s.

### WHAT TO DO IF YOU DO NOT HAVE A W-2(s)

If you did not receive (or lost) your W-2(s) and if Arkansas tax was withheld from your income, ask your employer(s) for copies of your W-2(s). If you have made a reasonable effort to get your W-2(s) and you still do not have one, complete a Federal Form 4852. On the Federal Form 4852, write the amount of State Income Tax withheld. Attach it securely to your State Return.

**CAUTION:** You **WILL NOT** receive credit for tax withheld or receive a tax refund, unless you attach the **CORRECT AND LEGIBLE W-2(s)** or explanations to your tax return.

DO NOT include FICA, Federal Income Tax, or tax paid to another state in the amount you write on Line 20.

DO NOT try to correct a W-2 yourself. Your employer must issue you a corrected W-2. If ARKANSAS State tax was withheld in error, your employer must refund it to you.

**LINE 19.** Enter approved early childhood credit equal to twenty percent (20%) of the Federal Child Care Credit to individuals with a dependent child which is placed in an approved Child Care Facility so that the parent or guardian may seek gainful employment. An approved child care facility is a facility approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. Enter certification number on this line where indicated and attach Federal Form 2441 or 1040A, (twenty percent (20%) of Federal Credit allowed) and Certification Form AR1000EC.

**LINE 20.** Add Lines 18 and 19. Enter the amount in the space provided.

## FIGURE YOUR TAX DUE OR TAX REFUND

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**LINE 21.** If Line 20 is greater than Line 17 of the AR1000S you overpaid your tax. Write the difference on this line. This is your overpayment. If you want a refund only, skip Line 22 and 23, enter the amount of refund on Line 24.

**LINE 22.** If you wish to contribute a portion or all of your overpayment to the Arkansas Disaster Relief Program, enter the amount of the donation on this line.

**LINE 23.** If you wish to contribute a portion or all of your overpayment to the U. S. Olympic Fund, enter the amount of the donation on this line.

PLEASE NOTE THAT THE AMOUNT(S) ENTERED ON LINES 22 and 23, WILL BE DEDUCTED FROM THE AMOUNT OF OVERPAYMENT LISTED ON LINE 21. Your net refund (if any) after this contribution will be mailed to you. The amount(s) contributed to these funds may be deducted as a charitable contribution if you itemize your deductions for tax year 1998.

**LINE 24.** Subtract Lines 22 and 23 from Line 21 and enter on this line. This is the amount to be refunded to you. If your refund is less than \$1.00, you must write a letter requesting the refund.

### SET OFF REFUNDS

If you, your spouse or a former spouse owes a debt to the Department of Finance and Administration, State supported colleges, universities, and technical institutes, Child Support, the Department of Human Services, the Department of Higher Education, Arkansas Circuit, Juvenile and Chancery courts, or the Internal Revenue Service, and you have filed an Arkansas State Income Tax return with them, your refund is subject to being withheld in order to satisfy the debt and may have all or part of your Income Tax Refund withheld.

*If your refund has been applied to a debt with one of these agencies, you will receive a letter advising which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any Set Off amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Adjustment Letter" to resolve any questions or differences.*

### NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, married filing separately on different returns.

**LINE 25.** If not enough tax was withheld, the amount on Line 17 will be larger than the amount on Line 20. Subtract Line 20 from Line 17 and enter the result on this line. This is the amount you owe. If Line 25 is less than \$1.00, you do not have to pay it.

Attach a check or money order to your return. Make your check payable to: Department of Finance and Administration. Write your Social Security Number, daytime phone number, and "1997 Form AR1000S" on your check or money order.

**NOTE:** *Do not send currency or coin by mail. Postage stamps are not accepted.*

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The amount you owe (Line 25) is \$250, or more, and
- The amount of Arkansas income tax withheld (Line 18) is less than ninety percent (90%) of the amount of your tax (Line 17).

You may choose to have our office figure the penalty for you. If you owe a penalty, we will send you a bill. However, if you want to figure the penalty yourself, you must use Form AR1000 and Form AR2210 to do so. The penalty may be waived under certain conditions. See Form AR2210 instructions for details.

### DO NOT FORGET TO SIGN YOUR NAME AND WRITE THE DATE

Your tax return will not be legal and can not be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same tax return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

## IN CASE THE IRS AUDITS YOU

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If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must, within thirty (30) days from the receipt of the notice and demand for payment by the Internal Revenue Service, report to the Arkansas Department of Finance and Administration on an amended Arkansas income tax return the corrected federal tax, taxable income, or taxable estate for the taxable period covered by the change.

File an amended return for the year(s) involved. The tax due or refund due must be shown on Form AR1000A. Attach a copy of the Federal Changes to your amended return.

If you fail to notify this Department in thirty (30) days and do not file the required amended return, the Statute of Limitations will remain open for eight (8) years on the year(s) in question. Additional interest will be added on any tax you owe the State of Arkansas.

## IF YOU HAVE QUESTIONS ABOUT YOUR TAX RETURN OR REFUND

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If you have any questions when you fill out your Individual Income Tax Return, please let us know. Here are some addresses and phone numbers you can use:

### TAX OR REFUND INFORMATION

#### IF YOU LIVE IN PULASKI COUNTY

Phone (501) 682-0200 or come by our office:

7th and Wolfe  
Little Rock, Arkansas  
Joel Y. Ledbetter Building  
Room 224

#### IF YOU LIVE OUTSIDE PULASKI COUNTY

Phone (at no cost to you)  
1-800-438-1992

The Income Tax Section does not accept collect calls.

Correspondence about your AR1000 must be addressed to: P.O. Box 3628, Little Rock, AR 72203-3628. Include your Social Security Number when making any inquiry about your return.

This service is available 24 hours a day, 7 days a week.

## Individual Income Tax Information Hot-Line

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(501) 682-1100 or 1-800-882-9275 (In Arkansas Only)

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday - 8:00 am to 4:30 PM). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch	Forms Branch
Refund Branch	Amended Branch
Audit & Examination Branch	Estimated Branch
Withholding Branch	Delinquent Income Tax Branch

Hearing Impaired Access for Information,

Assistance and Forms.....(501) 682-4795

This number can only be reached by use of a Text Telephone Device.

## OTHER USEFUL TELEPHONE NUMBERS

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Corporate Income Tax Information .....	(501) 682-4775
Estate Tax Information .....	(501) 682-7235
Franchise Tax Information, Corporate .....	(501) 682-3464
Internal Revenue Service	
Assistance.....	1-800-829-1040
Forms.....	1-800-829-3676
Property Tax Refund Information .....	(501) 682-7265
	1-800-482-1167
Sales & Use Tax Information.....	(501) 682-7104

# Low Income Tax Table 1

## QUALIFICATIONS:

1. Your total income from all sources must fall within the limits of this table (dependent upon your filing status).
2. Married couples must file a joint return (Filing Status 2) in order to qualify to use this table.
3. Find your total income from Line 11, AR1000S in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 12.
4. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
5. If you itemize your deductions, you must use the itemized deduction schedule.

Single Taxpayer (FILING STATUS 1)			Married Filing Joint or Qualifying Widow(er) (FILING STATUS 2 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX	IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO		FROM	TO	
0	5,550	0.00	0	10,000	0.00
5,551	5,600	26.00	10,001	10,100	71.00
5,601	5,700	27.00	10,101	10,200	72.00
5,701	5,800	28.00	10,201	10,300	74.00
5,801	5,900	29.00	10,301	10,400	75.00
5,901	6,000	29.00	10,401	10,500	77.00
6,001	6,100	30.00	10,501	10,600	78.00
6,101	6,200	31.00	10,601	10,700	80.00
6,201	6,300	32.00	10,701	10,800	81.00
6,301	6,400	32.00	10,801	10,900	83.00
6,401	6,500	33.00	10,901	11,000	84.00
6,501	6,600	34.00	11,001	11,100	86.00
6,601	6,700	35.00	11,101	11,200	87.00
6,701	6,800	36.00	11,201	11,300	88.00
6,801	6,900	37.00	11,301	11,400	90.00
6,901	7,000	38.00	11,401	11,500	92.00
7,001	7,100	39.00	11,501	11,600	93.00
7,101	7,200	40.00	11,601	11,700	95.00
7,201	7,300	41.00	11,701	11,800	96.00
7,301	7,400	42.00	11,801	11,900	98.00
7,401	7,500	43.00	11,901	12,000	99.00
7,501	7,600	44.00	12,001	12,100	101.00
7,601	7,700	45.00	12,101	12,200	102.00
7,701	7,800	46.00	12,201	12,300	104.00
7,801	7,900	47.00	12,301	12,400	105.00
7,901	8,000	48.00	12,401	12,500	107.00
8,001	8,100	49.00	12,501	12,600	108.00
8,101	8,200	50.00	12,601	12,700	110.00
8,201	8,300	51.00	12,701	12,800	111.00
8,301	8,400	52.00	12,801	12,900	113.00
8,401	8,500	107.00	12,901	13,000	114.00
8,501	8,600	109.00	13,001	13,100	231.00
8,601	8,700	111.00	13,101	13,200	235.00
8,701	8,800	114.00	13,201	13,300	237.00
8,801	8,900	116.00	13,301	13,400	241.00
8,901	9,000	118.00	13,401	13,500	243.00
9,001	9,100	120.00	13,501	13,600	247.00
9,101	9,200	122.00	13,601	13,700	249.00
9,201	9,300	124.00	13,701	13,800	253.00
9,301	9,400	127.00	13,801	13,900	255.00
9,401	9,500	129.00	13,901	14,000	259.00
9,501	9,600	131.00	14,001	14,100	261.00
9,601	9,700	134.00	14,101	14,200	265.00
9,701	9,800	135.00	14,201	14,300	267.00
9,801	9,900	137.00	14,301	14,400	271.00
9,901	10,000	139.00	14,401	14,500	273.00
10,001	10,100	141.00	14,501	14,600	277.00
10,101	10,200	145.00	14,601	14,700	279.00
10,201	10,300	147.00	14,701	14,800	283.00
10,301	10,400	151.00	14,801	14,900	285.00
10,401	10,500	153.00	14,901	15,000	289.00
10,501	10,600	157.00	15,001	15,100	291.00
10,601	10,700	159.00	15,101	15,200	295.00
10,701	10,800	163.00	15,201	15,300	297.00
10,801	10,900	165.00	15,301	15,400	301.00
10,901	11,000	169.00	15,401	15,500	303.00
11,001	11,100	171.00	15,501	15,600	307.00
11,101	11,200	175.00	15,601	15,700	309.00
11,201	11,300	177.00	15,701	15,800	313.00
11,301	11,400*	181.00	15,801	15,900	315.00
			15,901	16,000	319.00
			16,001	16,100	322.00
			16,101	16,200*	326.00

\* GREATER THAN THIS INCOME LEVEL USE TABLE 2



# Low Income Tax Table 1

## QUALIFICATIONS:

1. Your total income from all sources must fall within the limits of this table (dependent upon your filing status).
2. Find your total income from Line 11, AR1000S in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 12.
3. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
4. If you itemize your deductions, you must use the itemized deduction schedule.

Head of Household (FILING STATUS 3)					
IF YOUR ADJUSTED GROSS INCOME IS		TAX	IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO		FROM	TO	
0	7,150	0.00	12,001	12,100	201.00
7,151	7,200	0.00	12,101	12,200	205.00
7,201	7,300	42.00	12,201	12,300	207.00
7,301	7,400	42.00	12,301	12,400	211.00
7,401	7,500	43.00	12,401	12,500	213.00
7,501	7,600	44.00	12,501	12,600	217.00
7,601	7,700	45.00	12,601	12,700	219.00
7,701	7,800	46.00	12,701	12,800	223.00
7,801	7,900	47.00	12,801	12,900	225.00
7,901	8,000	48.00	12,901	13,000	229.00
8,001	8,100	49.00	13,001	13,100	231.00
8,101	8,200	50.00	13,101	13,200	235.00
8,201	8,300	51.00	13,201	13,300	237.00
8,301	8,400	52.00	13,301	13,400	241.00
8,401	8,500	54.00	13,401	13,500	243.00
8,501	8,600	55.00	13,501	13,600	247.00
8,601	8,700	56.00	13,601	13,700	249.00
8,701	8,800	57.00	13,701	13,800	253.00
8,801	8,900	58.00	13,801	13,900	255.00
8,901	9,000	59.00	13,901	14,000	259.00
9,001	9,100	60.00	14,001	14,100	261.00
9,101	9,200	61.00	14,101	14,200	265.00
9,201	9,300	62.00	14,201	14,300	267.00
9,301	9,400	63.00	14,301	14,400	271.00
9,401	9,500	64.00	14,401	14,500	273.00
9,501	9,600	65.00	14,501	14,600	277.00
9,601	9,700	66.00	14,601	14,700	279.00
9,701	9,800	67.00	14,701	14,800	283.00
9,801	9,900	68.00	14,801	14,900	285.00
9,901	10,000	69.00	14,901	15,000	289.00
10,001	10,100	71.00	15,001	15,100	291.00
10,101	10,200	72.00	15,101	15,200	295.00
10,201	10,300	74.00	15,201	15,300	297.00
10,301	10,400	75.00	15,301	15,400	301.00
10,401	10,500	77.00	15,401	15,500	303.00
10,501	10,600	78.00	15,501	15,600	307.00
10,601	10,700	80.00	15,601	15,700	309.00
10,701	10,800	81.00	15,701	15,800	313.00
10,801	10,900	83.00	15,801	15,900	315.00
10,901	11,000	84.00	15,901	16,000	319.00
11,001	11,100	86.00	16,001	16,100	322.00
11,101	11,200	87.00	16,101	16,200*	326.00
11,201	11,300	88.00			
11,301	11,400	90.00			
11,401	11,500	92.00			
11,501	11,600	93.00			
11,601	11,700	189.00			
11,701	11,800	193.00			
11,801	11,900	195.00			
11,901	12,000	199.00			

\*GREATER THAN THIS INCOME LEVEL USE TABLE 2



# Standard Deduction Tax Table 2

## QUALIFICATIONS:

1. Find your total income from Line 11, AR1000S in the table below. Your tax is listed to the right of this amount under your filing status. Enter the tax amount on Line 12.
2. Married couples must use the same filing status and tax table; if one spouse uses the Standard Deduction Table, both must use the Standard Deduction Table.
3. Filing Status 4 means the income of one spouse is reported in Column A, and the income of the other spouse is reported in Column B.
4. Filing Status 2 means the total joint income of both spouses is reported in Column A.

IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS
As Much As	But Less Than			As Much As	But Less Than			As Much As	But Less Than		
				5,000				10,000			
100	200	1	1	5,000	5,100	69	69	10,000	10,100	212	235
200	300	2	2	5,100	5,200	71	71	10,100	10,200	217	239
300	400	3	3	5,200	5,300	73	74	10,200	10,300	221	244
400	500	4	4	5,300	5,400	75	76	10,300	10,400	226	248
500	600	5	5	5,400	5,500	78	79	10,400	10,500	230	253
600	700	6	6	5,500	5,600	80	81	10,500	10,600	235	257
700	800	7	7	5,600	5,700	82	84	10,600	10,700	239	262
800	900	8	8	5,700	5,800	84	86	10,700	10,800	244	266
900	1,000	9	9	5,800	5,900	87	89	10,800	10,900	248	271
				5,900	6,000	89	91	10,900	11,000	253	275
1,000				6,000				11,000			
1,000	1,100	10	10	6,000	6,100	91	94	11,000	11,100	257	280
1,100	1,200	10	10	6,100	6,200	93	96	11,100	11,200	262	284
1,200	1,300	11	11	6,200	6,300	96	99	11,200	11,300	266	289
1,300	1,400	12	12	6,300	6,400	98	101	11,300	11,400	271	293
1,400	1,500	13	13	6,400	6,500	100	104	11,400	11,500	275	298
1,500	1,600	14	14	6,500	6,600	102	107	11,500	11,600	280	302
1,600	1,700	15	15	6,600	6,700	105	110	11,600	11,700	284	307
1,700	1,800	16	16	6,700	6,800	108	114	11,700	11,800	289	311
1,800	1,900	17	17	6,800	6,900	111	117	11,800	11,900	293	316
1,900	2,000	18	18	6,900	7,000	114	121	11,900	12,000	298	320
2,000				7,000				12,000			
2,000	2,100	18	18	7,000	7,100	117	124	12,000	12,100	302	325
2,100	2,200	19	19	7,100	7,200	120	128	12,100	12,200	307	329
2,200	2,300	20	20	7,200	7,300	123	131	12,200	12,300	311	334
2,300	2,400	21	21	7,300	7,400	127	135	12,300	12,400	316	338
2,400	2,500	22	22	7,400	7,500	130	138	12,400	12,500	320	343
2,500	2,600	23	23	7,500	7,600	133	142	12,500	12,600	325	347
2,600	2,700	24	24	7,600	7,700	136	145	12,600	12,700	329	352
2,700	2,800	25	25	7,700	7,800	139	149	12,700	12,800	334	356
2,800	2,900	26	26	7,800	7,900	142	152	12,800	12,900	338	361
2,900	3,000	27	27	7,900	8,000	145	156	12,900	13,000	343	365
3,000				8,000				13,000			
3,000	3,100	27	27	8,000	8,100	149	159	13,000	13,100	347	370
3,100	3,200	28	28	8,100	8,200	152	163	13,100	13,200	352	374
3,200	3,300	29	29	8,200	8,300	155	166	13,200	13,300	356	379
3,300	3,400	30	30	8,300	8,400	158	170	13,300	13,400	361	383
3,400	3,500	33	33	8,400	8,500	161	173	13,400	13,500	365	388
3,500	3,600	35	35	8,500	8,600	164	177	13,500	13,600	370	392
3,600	3,700	37	37	8,600	8,700	167	180	13,600	13,700	374	397
3,700	3,800	39	39	8,700	8,800	171	184	13,700	13,800	379	401
3,800	3,900	42	42	8,800	8,900	174	187	13,800	13,900	383	406
3,900	4,000	44	44	8,900	9,000	177	191	13,900	14,000	388	410
4,000				9,000				14,000			
4,000	4,100	46	46	9,000	9,100	180	194	14,000	14,100	392	415
4,100	4,200	48	48	9,100	9,200	183	198	14,100	14,200	397	419
4,200	4,300	51	51	9,200	9,300	186	201	14,200	14,300	401	424
4,300	4,400	53	53	9,300	9,400	190	205	14,300	14,400	406	428
4,400	4,500	55	55	9,400	9,500	193	208	14,400	14,500	410	433
4,500	4,600	57	57	9,500	9,600	196	212	14,500	14,600	415	437
4,600	4,700	60	60	9,600	9,700	199	217	14,600	14,700	419	442
4,700	4,800	62	62	9,700	9,800	202	221	14,700	14,800	424	446
4,800	4,900	64	64	9,800	9,900	205	226	14,800	14,900	428	451
4,900	5,000	66	66	9,900	10,000	208	230	14,900	15,000	433	455

# Standard Deduction Tax Table 2

IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS
As Much As	But Less Than			As Much As	But Less Than			As Much As	But Less Than		
15,000				21,000				27,000			
15,000	15,100	437	460	21,000	21,100	783	813	27,000	27,100	1,154	1,189
15,100	15,200	442	464	21,100	21,200	789	819	27,100	27,200	1,161	1,196
15,200	15,300	446	469	21,200	21,300	795	825	27,200	27,300	1,168	1,203
15,300	15,400	451	473	21,300	21,400	801	831	27,300	27,400	1,175	1,210
15,400	15,500	455	478	21,400	21,500	807	837	27,400	27,500	1,182	1,217
15,500	15,600	460	483	21,500	21,600	813	843	27,500	27,600	1,189	1,224
15,600	15,700	464	489	21,600	21,700	819	849	27,600	27,700	1,196	1,231
15,700	15,800	469	495	21,700	21,800	825	855	27,700	27,800	1,203	1,238
15,800	15,900	473	501	21,800	21,900	831	861	27,800	27,900	1,210	1,245
15,900	16,000	478	507	21,900	22,000	837	867	27,900	28,000	1,217	1,252
16,000				22,000				28,000			
16,000	16,100	483	513	22,000	22,100	843	873	28,000	28,100	1,224	1,259
16,100	16,200	489	519	22,100	22,200	849	879	28,100	28,200	1,231	1,266
16,200	16,300	495	525	22,200	22,300	855	885	28,200	28,300	1,238	1,273
16,300	16,400	501	531	22,300	22,400	861	891	28,300	28,400	1,245	1,280
16,400	16,500	507	537	22,400	22,500	867	897	28,400	28,500	1,252	1,287
16,500	16,600	513	543	22,500	22,600	873	903	28,500	28,600	1,259	1,294
16,600	16,700	519	549	22,600	22,700	879	909	28,600	28,700	1,266	1,301
16,700	16,800	525	555	22,700	22,800	885	915	28,700	28,800	1,273	1,308
16,800	16,900	531	561	22,800	22,900	891	921	28,800	28,900	1,280	1,315
16,900	17,000	537	567	22,900	23,000	897	927	28,900	29,000	1,287	1,322
17,000				23,000				29,000			
17,000	17,100	543	573	23,000	23,100	903	933	29,000	29,100	1,294	1,329
17,100	17,200	549	579	23,100	23,200	909	939	29,100	29,200	1,301	1,336
17,200	17,300	555	585	23,200	23,300	915	945	29,200	29,300	1,308	1,343
17,300	17,400	561	591	23,300	23,400	921	951	29,300	29,400	1,315	1,350
17,400	17,500	567	597	23,400	23,500	927	957	29,400	29,500	1,322	1,357
17,500	17,600	573	603	23,500	23,600	933	963	29,500	29,600	1,329	1,364
17,600	17,700	579	609	23,600	23,700	939	969	29,600	29,700	1,336	1,371
17,700	17,800	585	615	23,700	23,800	945	975	29,700	29,800	1,343	1,378
17,800	17,900	591	621	23,800	23,900	951	981	29,800	29,900	1,350	1,385
17,900	18,000	597	627	23,900	24,000	957	987	29,900	30,000	1,357	1,392
18,000				24,000				30,000			
18,000	18,100	603	633	24,000	24,100	963	993	30,000	30,100	1,364	1,399
18,100	18,200	609	639	24,100	24,200	969	999	30,100	30,200	1,371	1,406
18,200	18,300	615	645	24,200	24,300	975	1,005	30,200	30,300	1,378	1,413
18,300	18,400	621	651	24,300	24,400	981	1,011	30,300	30,400	1,385	1,420
18,400	18,500	627	657	24,400	24,500	987	1,017	30,400	30,500	1,392	1,427
18,500	18,600	633	663	24,500	24,600	993	1,023	30,500	30,600	1,399	1,434
18,600	18,700	639	669	24,600	24,700	999	1,029	30,600	30,700	1,406	1,441
18,700	18,800	645	675	24,700	24,800	1,005	1,035	30,700	30,800	1,413	1,448
18,800	18,900	651	681	24,800	24,900	1,011	1,041	30,800	30,900	1,420	1,455
18,900	19,000	657	687	24,900	25,000	1,017	1,047	30,900	31,000	1,427	1,462
19,000				25,000				31,000			
19,000	19,100	663	693	25,000	25,100	1,023	1,053	31,000	31,100	1,434	1,469
19,100	19,200	669	699	25,100	25,200	1,029	1,059	31,100	31,200	1,441	1,476
19,200	19,300	675	705	25,200	25,300	1,035	1,065	31,200	31,300	1,448	1,483
19,300	19,400	681	711	25,300	25,400	1,041	1,071	31,300	31,400	1,455	1,490
19,400	19,500	687	717	25,400	25,500	1,047	1,077	31,400	31,500	1,462	1,497
19,500	19,600	693	723	25,500	25,600	1,053	1,084	31,500	31,600	1,469	1,504
19,600	19,700	699	729	25,600	25,700	1,059	1,091	31,600	31,700	1,476	1,511
19,700	19,800	705	735	25,700	25,800	1,065	1,098	31,700	31,800	1,483	1,518
19,800	19,900	711	741	25,800	25,900	1,071	1,105	31,800	31,900	1,490	1,525
19,900	20,000	717	747	25,900	26,000	1,077	1,112	31,900	32,000	1,497	1,532
20,000				26,000				32,000			
20,000	20,100	723	753	26,000	26,100	1,084	1,119	32,000	32,100	1,504	1,539
20,100	20,200	729	759	26,100	26,200	1,091	1,126	32,100	32,200	1,511	1,546
20,200	20,300	735	765	26,200	26,300	1,098	1,133	32,200	32,300	1,518	1,553
20,300	20,400	741	771	26,300	26,400	1,105	1,140	32,300	32,400	1,525	1,560
20,400	20,500	747	777	26,400	26,500	1,112	1,147	32,400	32,500	1,532	1,567
20,500	20,600	753	783	26,500	26,600	1,119	1,154	32,500	32,600	1,539	1,574
20,600	20,700	759	789	26,600	26,700	1,126	1,161	32,600	32,700	1,546	1,581
20,700	20,800	765	795	26,700	26,800	1,133	1,168	32,700	32,800	1,553	1,588
20,800	20,900	771	801	26,800	26,900	1,140	1,175	32,800	32,900	1,560	1,595
20,900	21,000	777	807	26,900	27,000	1,147	1,182	32,900	33,000	1,567	1,602

# Standard Deduction Tax Table 2

IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS	IF YOUR INCOME, LINE 11 IS		FILING STATUS 1, 2, 3 or 6 YOUR TAX IS	FILING STATUS 4 YOUR TAX IS
As Much As	But Less Than			As Much As	But Less Than			As Much As	But Less Than		
33,000				39,000				45,000			
33,000	33,100	1,574	1,609	39,000	39,100	1,994	2,029	45,000	45,100	2,414	2,449
33,100	33,200	1,581	1,616	39,100	39,200	2,001	2,036	45,100	45,200	2,421	2,456
33,200	33,300	1,588	1,623	39,200	39,300	2,008	2,043	45,200	45,300	2,428	2,463
33,300	33,400	1,595	1,630	39,300	39,400	2,015	2,050	45,300	45,400	2,435	2,470
33,400	33,500	1,602	1,637	39,400	39,500	2,022	2,057	45,400	45,500	2,442	2,477
33,500	33,600	1,609	1,644	39,500	39,600	2,029	2,064	45,500	45,600	2,449	2,484
33,600	33,700	1,616	1,651	39,600	39,700	2,036	2,071	45,600	45,700	2,456	2,491
33,700	33,800	1,623	1,658	39,700	39,800	2,043	2,078	45,700	45,800	2,463	2,498
33,800	33,900	1,630	1,665	39,800	39,900	2,050	2,085	45,800	45,900	2,470	2,505
33,900	34,000	1,637	1,672	39,900	40,000	2,057	2,092	45,900	46,000	2,477	2,512
34,000				40,000				46,000			
34,000	34,100	1,644	1,679	40,000	40,100	2,064	2,099	46,000	46,100	2,484	2,519
34,100	34,200	1,651	1,686	40,100	40,200	2,071	2,106	46,100	46,200	2,491	2,526
34,200	34,300	1,658	1,693	40,200	40,300	2,078	2,113	46,200	46,300	2,498	2,533
34,300	34,400	1,665	1,700	40,300	40,400	2,085	2,120	46,300	46,400	2,505	2,540
34,400	34,500	1,672	1,707	40,400	40,500	2,092	2,127	46,400	46,500	2,512	2,547
34,500	34,600	1,679	1,714	40,500	40,600	2,099	2,134	46,500	46,600	2,519	2,554
34,600	34,700	1,686	1,721	40,600	40,700	2,106	2,141	46,600	46,700	2,526	2,561
34,700	34,800	1,693	1,728	40,700	40,800	2,113	2,148	46,700	46,800	2,533	2,568
34,800	34,900	1,700	1,735	40,800	40,900	2,120	2,155	46,800	46,900	2,540	2,575
34,900	35,000	1,707	1,742	40,900	41,000	2,127	2,162	46,900	47,000	2,547	2,582
35,000				41,000				47,000			
35,000	35,100	1,714	1,749	41,000	41,100	2,134	2,169	47,000	47,100	2,554	2,589
35,100	35,200	1,721	1,756	41,100	41,200	2,141	2,176	47,100	47,200	2,561	2,596
35,200	35,300	1,728	1,763	41,200	41,300	2,148	2,183	47,200	47,300	2,568	2,603
35,300	35,400	1,735	1,770	41,300	41,400	2,155	2,190	47,300	47,400	2,575	2,610
35,400	35,500	1,742	1,777	41,400	41,500	2,162	2,197	47,400	47,500	2,582	2,617
35,500	35,600	1,749	1,784	41,500	41,600	2,169	2,204	47,500	47,600	2,589	2,624
35,600	35,700	1,756	1,791	41,600	41,700	2,176	2,211	47,600	47,700	2,596	2,631
35,700	35,800	1,763	1,798	41,700	41,800	2,183	2,218	47,700	47,800	2,603	2,638
35,800	35,900	1,770	1,805	41,800	41,900	2,190	2,225	47,800	47,900	2,610	2,645
35,900	36,000	1,777	1,812	41,900	42,000	2,197	2,232	47,900	48,000	2,617	2,652
36,000				42,000				48,000			
36,000	36,100	1,784	1,819	42,000	42,100	2,204	2,239	48,000	48,100	2,624	2,659
36,100	36,200	1,791	1,826	42,100	42,200	2,211	2,246	48,100	48,200	2,631	2,666
36,200	36,300	1,798	1,833	42,200	42,300	2,218	2,253	48,200	48,300	2,638	2,673
36,300	36,400	1,805	1,840	42,300	42,400	2,225	2,260	48,300	48,400	2,645	2,680
36,400	36,500	1,812	1,847	42,400	42,500	2,232	2,267	48,400	48,500	2,652	2,687
36,500	36,600	1,819	1,854	42,500	42,600	2,239	2,274	48,500	48,600	2,659	2,694
36,600	36,700	1,826	1,861	42,600	42,700	2,246	2,281	48,600	48,700	2,666	2,701
36,700	36,800	1,833	1,868	42,700	42,800	2,253	2,288	48,700	48,800	2,673	2,708
36,800	36,900	1,840	1,875	42,800	42,900	2,260	2,295	48,800	48,900	2,680	2,715
36,900	37,000	1,847	1,882	42,900	43,000	2,267	2,302	48,900	49,000	2,687	2,722
37,000				43,000				49,000			
37,000	37,100	1,854	1,889	43,000	43,100	2,274	2,309	49,000	49,100	2,694	2,729
37,100	37,200	1,861	1,896	43,100	43,200	2,281	2,316	49,100	49,200	2,701	2,736
37,200	37,300	1,868	1,903	43,200	43,300	2,288	2,323	49,200	49,300	2,708	2,743
37,300	37,400	1,875	1,910	43,300	43,400	2,295	2,330	49,300	49,400	2,715	2,750
37,400	37,500	1,882	1,917	43,400	43,500	2,302	2,337	49,400	49,500	2,722	2,757
37,500	37,600	1,889	1,924	43,500	43,600	2,309	2,344	49,500	49,600	2,729	2,764
37,600	37,700	1,896	1,931	43,600	43,700	2,316	2,351	49,600	49,700	2,736	2,771
37,700	37,800	1,903	1,938	43,700	43,800	2,323	2,358	49,700	49,800	2,743	2,778
37,800	37,900	1,910	1,945	43,800	43,900	2,330	2,365	49,800	49,900	2,750	2,785
37,900	38,000	1,917	1,952	43,900	44,000	2,337	2,372	49,900	50,000	2,757*	2,792*
38,000				44,000				<div>EXAMPLE:</div> <div>Income: \$90,000</div> <div>Excess over \$50,000 = \$40,000</div> <div>Tax Computation:</div> <div>7% of \$40,000 = \$2,800</div> <div>Status 1, 2, 3 or 6 tax is:</div> <div>\$2,757 + \$2,800 = \$5,557</div> <div>Status 4 or 5 tax is:</div> <div>\$2,792 + \$2,800 = \$5,592</div>			
38,000	38,100	1,924	1,959	44,000	44,100	2,344	2,379				
38,100	38,200	1,931	1,966	44,100	44,200	2,351	2,386				
38,200	38,300	1,938	1,973	44,200	44,300	2,358	2,393				
38,300	38,400	1,945	1,980	44,300	44,400	2,365	2,400				
38,400	38,500	1,952	1,987	44,400	44,500	2,372	2,407				
38,500	38,600	1,959	1,994	44,500	44,600	2,379	2,414				
38,600	38,700	1,966	2,001	44,600	44,700	2,386	2,421				
38,700	38,800	1,973	2,008	44,700	44,800	2,393	2,428				
38,800	38,900	1,980	2,015	44,800	44,900	2,400	2,435				
38,900	39,000	1,987	2,022	44,900	45,000	2,407	2,442				